

Report on the

Office of Judge of Probate

Washington County, Alabama

October 1, 2018 through September 30, 2020

Filed: December 17, 2021



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Judge of Probate, Washington County, Alabama, for the period October 1, 2018 through September 30, 2020, by Examiners John Geary and Joshua Jones. I, John Geary, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

John Geary
Examiner of Public Accounts

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Table of Contents

	<i>Page</i>
Summary	A
Contains items pertaining to state and local legal compliance, office operations and other matters.	
Schedule of State and Local Compliance and Other Findings	C
Contains detailed information about findings pertaining to state and local legal compliance and other findings.	
Financial Information	1
<u>October 1, 2019 through September 30, 2020</u>	
Exhibit #1 Summary of Receipts and Disbursements	2
Exhibit #2 Summary of Motor Vehicle Ad Valorem Taxes	3
Exhibit #3 State Motor Vehicle Ad Valorem Taxes	4
Exhibit #4 County Motor Vehicle Ad Valorem Taxes	5
Exhibit #5 County School Motor Vehicle Ad Valorem Taxes	6
Exhibit #6 Municipal Motor Vehicle Ad Valorem Taxes	7
<u>October 1, 2018 through September 30, 2019</u>	
Exhibit #7 Summary of Receipts and Disbursements	8
Exhibit #8 Summary of Motor Vehicle Ad Valorem Taxes	9
Exhibit #9 State Motor Vehicle Ad Valorem Taxes	10
Exhibit #10 County Motor Vehicle Ad Valorem Taxes	11
Exhibit #11 County School Motor Vehicle Ad Valorem Taxes	12
Exhibit #12 Municipal Motor Vehicle Ad Valorem Taxes	13
Exhibit #13 Rates of Taxation	14
Exhibit #14 Special Funds of the Judge of Probate Receipts, Disbursements and Balances October 1, 2018 through September 30, 2020	15



Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Washington County, Alabama
October 1, 2018 through September 30, 2020**

The Office of Judge of Probate, Washington County, is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on certain business or professional licenses, motor vehicle licenses and special permits, drivers' licenses, conservation licenses, marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. The Office is also responsible for the assessment and collection of ad valorem taxes and casual sales and use tax on motor vehicles. All fees and taxes collected are distributed in accordance with prevailing statutes.

Additionally, Act Number 2014-148, Acts of Alabama, authorized a one-stop tag purchase in the Office of Judge of Probate. The provisions of this Act require that in addition to motor vehicle licenses, ad valorem taxes on motor vehicles will be assessed and collected in accordance with the *Code of Alabama 1975*, Sections 40-12-253 and 40-12-256, and casual sales and use taxes on motor vehicles will be collected in accordance with the *Code of Alabama 1975*, Sections 40-23-100 through 40-23-108. The Act also provides for a fee for license renewals by mail which is to be collected by the Judge of Probate and remitted to the County Commission's General Fund. Further, Act Number 2003-166, Acts of Alabama, authorizes a special fee of twenty dollars (\$20) on the issuance of license plates and decals, in addition to all other fees and costs provided by law. The additional funds received are to be remitted to the County Commission's General Fund to be allocated evenly between the Washington County Medical Rescue Board and the Washington County Board of Education.

Honorable Nick Williams served as Judge of Probate during the examination period.

Exhibits 1 and 7 contain information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period. Exhibits 2 through 6 and Exhibits 8 through 12 provide information on the taxes that were assessed and collected by the Judge of Probate during the examination period. Taxes were assessed based on the rates shown on Exhibit 13 for the State, County, Board of Education and the various municipalities. Exhibit 14 contains information on the receipts, disbursements, and balances of the Special Funds of the Judge of Probate.

This report presents the results of an examination of the Judge of Probate and a review of the Judge of Probate's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

FINDING

An instance of noncompliance with state and local laws and regulations and other matters was found during the examination, as shown on the Schedule of State and Local Compliance and Other Findings and it is summarized below.

- ◆ 2020-001 relates to the Judge of Probate failing to accurately reconcile bank accounts. This finding was previously reported as Findings 2018-001 and 2015-001.

EXIT CONFERENCE

The Official was invited to and attended an exit conference held at the Office of Judge of Probate, Washington County, to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: John Geary, Examiner; Brian Wheeler, Audit Manager and Ashli Page, Assistant Director.

*Schedule of State and Local
Compliance and Other Findings*

Schedule of State and Local Compliance and Other Findings
For the Period October 1, 2018 through September 30, 2020

Ref. No.	Finding/Noncompliance
2020-001	<p><u>Finding:</u> <i>Minimum Accounting Requirements for the Office of Judge of Probate</i>, as prescribed by the Chief Examiner of Public Accounts, require bank balances to be reconciled to the cashbook monthly, accompanied by an analysis of amounts due to be on hand. The official bank accounts were not reconciled monthly and an accurate analysis of amounts due to be on hand was not maintained. Because the accounts were not reconciled timely, errors could not be identified and corrected in a timely manner. This resulted in various errors and unidentified amounts which were corrected at the conclusion of the examination. This finding was previously reported as Findings 2018-001 and 2015-001.</p> <p><u>Recommendation:</u> All bank accounts should be reconciled to the cashbook monthly and an analysis of amounts on hand should be prepared.</p>

Financial Information

Summary of Receipts and Disbursements
October 1, 2019 through September 30, 2020

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 709,431.61	\$ 69,909.98	\$ 4,422.00	\$ 5,528.90	\$ 247.50	\$ 469,060.00	\$	\$ 1,258,599.99
Business-Privilege License	5,483.64	5,350.57				1,517.58		12,351.79
Recordation Tax	185,733.85	92,973.96	187.29			62,219.19		341,114.29
Drivers License	79,093.50	5,613.00			1,106.00			85,812.50
Marriage License	7,800.00					1,300.00		9,100.00
Store License	107.60					144.40		252.00
Conservation License	27,623.88					1,162.10		28,785.98
Boat Registrations	20,208.00					20,052.00		40,260.00
Title Fees	28,425.00					5,673.00		34,098.00
Temporary Tags	6.00					3.00		9.00
MLI Reinstatement Fees	13,590.00					2,210.00		15,800.00
Ad Valorem Tax	208,862.33	370,687.32	384,395.37	12,309.76		38,542.82		1,014,797.60
Casual Sales Tax - Motor Vehicle and Boat	382,691.26	97,518.79		8,005.82		25,695.62		513,911.49
Interest Earned		231.70						231.70
Business Operating Licenses	202.90					122.25		325.15
Other Fees						7,150.55		7,150.55
Probate Court							19,111.03	19,111.03
Fiduciary Funds							23.06	23.06
Total Receipts	1,669,259.57	642,285.32	389,004.66	25,844.48	1,353.50	634,852.51	19,134.09	3,381,734.13
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	1,669,259.57	642,285.32	389,004.66	25,844.48	1,353.50	634,852.51		3,362,600.04
Probate Court							19,111.03	19,111.03
Total Disbursements	1,669,259.57	642,285.32	389,004.66	25,844.48	1,353.50	634,852.51	19,111.03	3,381,711.07
Beginning Amounts Not Due To Be Remitted:								
Probate Court							5,535.99	5,535.99
Fiduciary Funds							15,835.66	15,835.66
Ending Amounts Not Due To Be Remitted:								
Probate Court							5,535.99	5,535.99
Fiduciary Funds							15,858.72	15,858.72
Balance Left To Be Settled at September 30, 2020	\$	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020***

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	33,994,802	33,994,802	33,994,802	2,661,240		
<u>Receipts</u>						
Gross Taxes Assessed	\$ 220,967.58	\$ 390,939.50	\$ 407,943.10	\$ 13,306.08	\$	\$ 1,033,156.26
Ad Valorem Taxes - Interest	382.20	674.62	707.37	17.98		1,782.17
Penalties	46.36	83.18	85.24			214.78
Refunds	(132.77)	(234.88)	(236.90)	(0.40)		(604.95)
Credit Vouchers Redeemed	(3,786.78)	(6,698.87)	(6,990.11)	(309.95)		(17,785.71)
Receipts for Credit	(594.34)	(1,051.37)	(1,097.09)	(56.15)		(2,798.95)
Sub-Total	216,882.25	383,712.18	400,411.61	12,957.56		1,013,963.60
Commissions Allowed	(8,436.92)	(13,441.86)	(16,016.24)	(647.80)	38,542.82	
Redemption Fees	417.00	417.00				834.00
Total	208,862.33	370,687.32	384,395.37	12,309.76	38,542.82	1,014,797.60
<u>Disbursements</u>						
Remittances	\$ 208,862.33	\$ 370,687.32	\$ 384,395.37	\$ 12,309.76	\$ 38,542.82	\$ 1,014,797.60

State Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020

	General	Soldier	School	Total
Assessed Valuations	33,994,802	33,994,802	33,994,802	
<u>Receipts</u>				
Gross Taxes Assessed	\$ 84,986.89	\$ 33,994.71	\$ 101,985.98	\$ 220,967.58
Ad Valorem Taxes - Interest	147.30	58.36	176.54	382.20
Penalties	18.01	7.25	21.10	46.36
Refunds	(51.06)	(20.43)	(61.28)	(132.77)
Credit Vouchers Redeemed	(1,456.46)	(582.64)	(1,747.68)	(3,786.78)
Receipts for Credit	(228.61)	(91.44)	(274.29)	(594.34)
Sub-Total	83,416.07	33,365.81	100,100.37	216,882.25
Commissions Allowed	(3,098.32)	(1,334.64)	(4,003.96)	(8,436.92)
Redemption Fees	417.00			417.00
Total	80,734.75	32,031.17	96,096.41	208,862.33
<u>Disbursements</u>				
Remittances	\$ 80,734.75	\$ 32,031.17	\$ 96,096.41	\$ 208,862.33

County Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020

	General	Road and Bridge	Hospital	Fire Protection	Total
Assessed Valuations	33,994,802	33,994,802	33,994,802	33,994,802	
<u>Receipts</u>					
Gross Taxes Assessed	\$ 169,974.05	\$ 84,986.95	\$ 67,989.25	\$ 67,989.25	\$ 390,939.50
Ad Valorem Taxes - Interest	293.86	146.76	117.00	117.00	674.62
Penalties	35.79	18.01	14.69	14.69	83.18
Refunds	(102.12)	(51.06)	(40.85)	(40.85)	(234.88)
Credit Vouchers Redeemed	(2,912.51)	(1,456.46)	(1,164.95)	(1,164.95)	(6,698.87)
Receipts for Credit	(457.10)	(228.61)	(182.83)	(182.83)	(1,051.37)
Sub-Total	166,831.97	83,415.59	66,732.31	66,732.31	383,712.18
Commissions Allowed	(4,766.64)	(3,336.62)	(2,669.30)	(2,669.30)	(13,441.86)
Redemptions Fees	417.00				417.00
Total	162,482.33	80,078.97	64,063.01	64,063.01	370,687.32
<u>Disbursements</u>					
Remittances	\$ 162,482.33	\$ 80,078.97	\$ 64,063.01	\$ 64,063.01	\$ 370,687.32

County School Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020

	County-Wide 3 Mill	Special 5 Mill County-Wide	Districts A and B 3 Mill	Special 1 Mill County-Wide	Total
Assessed Valuations	33,994,802	33,994,802	33,994,802	33,994,802	
<u>Receipts</u>					
Gross Taxes Assessed	\$ 101,986.62	\$ 169,974.60	\$ 101,985.98	\$ 33,995.90	\$ 407,943.10
Ad Valorem Taxes - Interest	176.54	296.12	176.35	58.36	707.37
Penalties	21.10	35.79	21.10	7.25	85.24
Refunds	(58.54)	(97.57)	(61.28)	(19.51)	(236.90)
Credit Vouchers Redeemed	(1,747.68)	(2,912.11)	(1,747.68)	(582.64)	(6,990.11)
Receipts for Credit	(274.29)	(457.07)	(274.29)	(91.44)	(1,097.09)
Sub-Total	100,103.75	166,839.76	100,100.18	33,367.92	400,411.61
Commissions Allowed	(4,004.06)	(6,673.56)	(4,003.94)	(1,334.68)	(16,016.24)
Total	96,099.69	160,166.20	96,096.24	32,033.24	384,395.37
<u>Disbursements</u>					
Remittances	\$ 96,099.69	\$ 160,166.20	\$ 96,096.24	\$ 32,033.24	\$ 384,395.37

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2019 through September 30, 2020***

	Chatom	Millry	McIntosh	Total
Assessed Valuations	1,802,700	531,540	327,000	2,661,240
<u>Receipts</u>				
Gross Taxes Assessed	\$ 9,013.46	\$ 2,657.64	\$ 1,634.98	\$ 13,306.08
Ad Valorem Taxes - Interest	12.29	2.85	2.84	17.98
Refunds	(0.40)			(0.40)
Credit Vouchers Redeemed	(245.55)	(39.54)	(24.86)	(309.95)
Receipts for Credit	(56.15)			(56.15)
Sub-Total	8,723.65	2,620.95	1,612.96	12,957.56
Commissions Allowed	(436.14)	(131.02)	(80.64)	(647.80)
Total	8,287.51	2,489.93	1,532.32	12,309.76
<u>Disbursements</u>				
Remittances	\$ 8,287.51	\$ 2,489.93	\$ 1,532.32	\$ 12,309.76

Summary of Receipts and Disbursements
October 1, 2018 through September 30, 2019

	State	County	Board of Education	Municipal	Officer and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>								
Motor Vehicle License	\$ 716,229.33	\$ 71,796.35	\$ 4,752.00	\$ 6,091.52	\$ 247.50	\$ 470,493.21	\$	\$ 1,269,609.91
Business-Privilege License	6,489.53	6,333.50				2,074.06		14,897.09
Recordation Tax	62,369.95	31,574.26	680.17			46,098.20		140,722.58
Drivers License	90,817.50	5,163.00			1,311.00			97,291.50
Marriage License	540.00					90.00		630.00
Store License	149.41					173.29		322.70
Conservation License	19,175.54					854.10		20,029.64
Boat Registrations	21,520.00					21,650.00		43,170.00
Title Fees	32,575.00					6,504.00		39,079.00
Temporary Tags	7.50					3.75		11.25
MLI Reinstatement Fees	33,660.00					3,740.00		37,400.00
Ad Valorem Tax	194,365.17	344,979.28	357,764.28	12,201.10		36,112.70		945,422.53
Casual Sales Tax - Motor Vehicle and Boat	337,576.12	85,023.73		9,121.83		22,722.24		454,443.92
Interest Earned		223.93						223.93
Business Operating Licenses	184.73					111.32		296.05
Other Fees						12,370.00		12,370.00
Probate Court							15,779.38	15,779.38
Fiduciary Funds							38.00	38.00
Total Receipts	1,515,659.78	545,094.05	363,196.45	27,414.45	1,558.50	622,996.87	15,817.38	3,091,737.48
<u>Disbursements</u>								
Remittances:								
Taxes, Licenses and Fees	1,515,659.78	545,094.05	363,196.45	27,414.45	1,558.50	622,996.87		3,075,920.10
Probate Court							15,779.38	15,779.38
Total Disbursements	1,515,659.78	545,094.05	363,196.45	27,414.45	1,558.50	622,996.87	15,779.38	3,091,699.48
Beginning Amounts Not Due To Be Remitted:								
Probate Court							5,535.99	5,535.99
Fiduciary Funds							15,797.66	15,797.66
Ending Amounts Not Due To Be Remitted:								
Probate Court							5,535.99	5,535.99
Fiduciary Funds							15,835.66	15,835.66
Balance Left To Be Settled at September 30, 2019	\$	\$	\$	\$	\$	\$	\$	\$

***Summary of Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019***

	State Taxes	County Taxes	County School Taxes	Municipal Taxes	Commissions	Total
Assessed Valuations	31,742,160	31,742,160	31,742,160	2,666,732		
<u>Receipts</u>						
Gross Taxes Assessed	\$ 206,310.79	\$ 365,007.88	\$ 380,885.75	\$ 13,331.98	\$	\$ 965,536.40
Ad Valorem Taxes - Interest	442.74	780.58	819.82	50.71		2,093.85
Penalties	61.42	109.45	112.69			283.56
Refunds	(158.47)	(280.37)	(292.56)	(55.80)		(787.20)
Credit Vouchers Redeemed	(4,079.52)	(7,216.76)	(7,530.67)	(406.93)		(19,233.88)
Receipts for Credit	(716.73)	(1,267.82)	(1,323.05)	(76.60)		(3,384.20)
Sub-Total	201,860.23	357,132.96	372,671.98	12,843.36		944,508.53
Commissions Allowed	(7,952.06)	(12,610.68)	(14,907.70)	(642.26)	36,112.70	
Redemption Fees	457.00	457.00				914.00
Total	194,365.17	344,979.28	357,764.28	12,201.10	36,112.70	945,422.53
<u>Disbursements</u>						
Remittances	\$ 194,365.17	\$ 344,979.28	\$ 357,764.28	\$ 12,201.10	\$ 36,112.70	\$ 945,422.53

State Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019

	General	Soldier	School	Total
Assessed Valuations	31,742,160	31,742,160	31,742,160	
<u>Receipts</u>				
Gross Taxes Assessed	\$ 79,349.52	\$ 31,739.80	\$ 95,221.47	\$ 206,310.79
Ad Valorem Taxes - Interest	170.95	67.48	204.31	442.74
Penalties	23.77	9.54	28.11	61.42
Refunds	(60.95)	(24.38)	(73.14)	(158.47)
Credit Vouchers Redeemed	(1,569.05)	(627.65)	(1,882.82)	(4,079.52)
Receipts for Credit	(275.64)	(110.29)	(330.80)	(716.73)
Sub-Total	77,638.60	31,054.50	93,167.13	201,860.23
Commissions Allowed	(2,982.90)	(1,242.28)	(3,726.88)	(7,952.06)
Redemption Fees	457.00			457.00
Total	75,112.70	29,812.22	89,440.25	194,365.17
<u>Disbursements</u>				
Remittances	\$ 75,112.70	\$ 29,812.22	\$ 89,440.25	\$ 194,365.17

County Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019

	General	Road and Bridge	Hospital	Fire Protection	Total
Assessed Valuations	31,742,160	31,742,160	31,742,160	31,742,160	
<u>Receipts</u>					
Gross Taxes Assessed	\$ 158,699.20	\$ 79,349.58	\$ 63,479.55	\$ 63,479.55	\$ 365,007.88
Ad Valorem Taxes - Interest	339.70	169.82	135.53	135.53	780.58
Penalties	47.30	23.77	19.19	19.19	109.45
Refunds	(121.90)	(60.95)	(48.76)	(48.76)	(280.37)
Credit Vouchers Redeemed	(3,137.69)	(1,569.05)	(1,255.01)	(1,255.01)	(7,216.76)
Receipts for Credit	(551.24)	(275.64)	(220.47)	(220.47)	(1,267.82)
Sub-Total	155,275.37	77,637.53	62,110.03	62,110.03	357,132.96
Commissions Allowed	(4,535.74)	(3,105.74)	(2,484.60)	(2,484.60)	(12,610.68)
Redemptions Fees	457.00				457.00
Total	151,196.63	74,531.79	59,625.43	59,625.43	344,979.28
<u>Disbursements</u>					
Remittances	\$ 151,196.63	\$ 74,531.79	\$ 59,625.43	\$ 59,625.43	\$ 344,979.28

County School Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019

	County-Wide 3 Mill	Special 5 Mill County-Wide	Districts A and B 3 Mill	Special 1 Mill County-Wide	Total
Assessed Valuations	31742160	31742160	31742160	31742160	
<u>Receipts</u>					
Gross Taxes Assessed	\$ 95,222.96	\$ 158,701.82	\$ 95,219.59	\$ 31,741.38	\$ 380,885.75
Ad Valorem Taxes - Interest	204.31	343.83	204.20	67.48	819.82
Penalties	27.74	45.30	30.11	9.54	112.69
Refunds	(73.14)	(121.90)	(73.14)	(24.38)	(292.56)
Credit Vouchers Redeemed	(1,882.82)	(3,137.38)	(1,882.82)	(627.65)	(7,530.67)
Receipts for Credit	(330.80)	(551.16)	(330.80)	(110.29)	(1,323.05)
Sub-Total	93,168.25	155,280.51	93,167.14	31,056.08	372,671.98
Commissions Allowed	(3,726.88)	(6,211.58)	(3,726.96)	(1,242.28)	(14,907.70)
Total	89,441.37	149,068.93	89,440.18	29,813.80	357,764.28
<u>Disbursements</u>					
Remittances	\$ 89,441.37	\$ 149,068.93	\$ 89,440.18	\$ 29,813.80	\$ 357,764.28

***Municipal Motor Vehicle Ad Valorem Taxes
October 1, 2018 through September 30, 2019***

	Chatom	Millry	McIntosh	Total
Assessed Valuations	1,790,380	575,092	301,260	2,666,732
<u>Receipts</u>				
Gross Taxes Assessed	\$ 8,951.88	\$ 2,875.50	\$ 1,504.60	\$ 13,331.98
Ad Valorem Taxes - Interest	43.62	3.65	3.44	50.71
Refunds	(55.80)			(55.80)
Credit Vouchers Redeemed	(328.52)	(36.51)	(41.90)	(406.93)
Receipts for Credit	(46.42)	(25.60)	(4.58)	(76.60)
Sub-Total	8,564.76	2,817.04	1,461.56	12,843.36
Commissions Allowed	(428.24)	(140.86)	(73.16)	(642.26)
Total	8,136.52	2,676.18	1,388.40	12,201.10
<u>Disbursements</u>				
Remittances	\$ 8,136.52	\$ 2,676.18	\$ 1,388.40	\$ 12,201.10

Rates of Taxation

October 1, 2018 through September 30, 2020

State Taxes

State taxes were assessed as provided by the *Code of Alabama 1975*, Section 40-8-3 as follows:

General	2.5 Mills
Soldier	1.0 Mill
School	3.0 Mills

County Taxes

The County Commission levied taxes for county purposes as follows:

General	5.0 Mills
Road and Bridge	2.5 Mills
Hospital	2.0 Mills
Fire Protection	2.0 Mills
County-Wide Schools	3.0 Mills
Special County-Wide School	5.0 Mills
Special School (County-Wide)	1.0 Mill
School Districts A & B	3.0 Mills

Municipal Taxes

Municipal taxes were assessed at the previous year's rates as follows:

Chatom	5.0 Mills
Millry	5.0 Mills
McIntosh	5.0 Mills

Special Funds of the Judge of Probate
Summary of Receipts, Disbursements and Balances
October 1, 2018 through September 30, 2020

	Discretionary Fund	Motor Vehicle Special Training Fund	Special Licensing Officials' Fund	Total
<u>Receipts</u>				
Interest Earned	\$ 21.35	\$	\$	\$ 21.35
Deed and Mortgage Tax	50,308.35			50,308.35
Filing Fees	27,807.92			27,807.92
Commissions	14.01			14.01
Motor Vehicle Registration Fees		3,855.00	2,975.00	6,830.00
Total Receipts	78,151.63	3,855.00	2,975.00	84,981.63
<u>Disbursements</u>				
Data Processing	40,105.34			40,105.34
Computers and Equipment	6,838.66			6,838.66
Training and Education		1,200.98		1,200.98
Miscellaneous		98.55	98.55	197.10
Total Disbursements	46,944.00	1,299.53	98.55	48,342.08
Excess of Receipts Over/(Under) Disbursements	31,207.63	2,555.47	2,876.45	36,639.55
Balances - October 1, 2018	16,624.13	460.04	4,835.00	21,919.17
Balances - September 30, 2020	\$ 47,831.76	\$ 3,015.51	\$ 7,711.45	\$ 58,558.72